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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Patent Application

Applicant(s) Bedell et al.
Docket No.: YOR920030040US1
Serial No.: 10/685,636
Filing Date: October 15, 2003
Group: 2811
Examiner: Hung K. Vu

I hereby certify that this paper is being deposited on this date with the U.S. Postal Service as first class mail addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

Signature: *Susan Futma* Date: December 20, 2005

Title: Techniques for Layer Transfer Processing

TRANSMITTAL LETTER

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Submitted herewith is an Amendment After Final Rejection relating to the above-identified patent application. There is no additional claim fee due in connection with the Response.

In the event of non-payment or improper payment of a required fee, the Commissioner is authorized to charge or to credit **IBM Corporation Deposit Account No. 50-0510** as required to correct the error. A duplicate copy of this letter is enclosed.

Respectfully submitted,

Kevin M. Mason

Dated: December 20, 2005

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AMENDMENT AFTER FINAL REJECTION
UNDER 37 CFR §1.116

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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

25 Sir:

In response to the outstanding Office Action, dated September 20, 2005, Applicants submit the following amendments and remarks.